THE TINKERED TARIFF.

Changes in Customs Rates Under the Revised Code.

A NEEDED TREASURY REFORM

Loose Construction and Administration of the Revenue Laws.

Fernando Wood to the New York Chamber of Commerce.

DEAR SIB—So many letters of inquiry and com-plaint respecting the increased rates of duty which have been levied on merchandise imported under the Revised Statutes have been addressed to me by business men in New York which deserve reply, that I venture to avail myself of the Cham-ber of Commerce as a medium of answer to all by one communication.

That the revision enacted by Congress, June 22,

1874, contains part of the laws, general and per-manent in their nature, which were in force on December 1, 1873, cannot be denied, for Congress declared as much in section 5,595 of that enact-ment. Whether the revision contains all the laws then in force must depend on an ex-amination in a specified case, to see whether a particular law has in any part been embraced in the revision, for the last clause of section 5,593 deciares that "all acts of Congress passed prior to said last named day (December 1, 1873), no part of which are embraced in said revision, shall not be affected or changed by its enactment." By "no part" must be meant no part of the operative text of such law; and if is be so the seventeen volumes of statutes prior to the revision may be as important in tariff matters now as they were before June 22, 1874, because there are many laws and joint resolutions regulating the collection of the revenue on imsections. It cannot be denied either that Congress understood, and the country understood, that the revision was to be a faithful rejection of repealed laws and a true expression of those which were unrepealed on the 1st day of December, 1873. Abundant citations from the words of those directly responsible for the revision, and looked to by the two houses for the isithful execution of the work, can be made in proof of this from the pages of the Congressional Record of the last session. LEGISLATIVE HISTORY OF THE REVISION.

The principal lacts in regard to the revision are these:—On June 27, 1866, Congress authorized the President to appoint three commissioners "to revise, simplify, arrange and consolidate" the statutes. The duration of the commission being practically limited to three years, it was revived for three years more by the law of May 4, 1870, and finally the commission reported in the form of two large volumes, printed by Congress. On harch 3, 1873, Congress authorized a joint com-mittee of the two houses to accept, but did not approve or adopt, this report of the commissioners; to contract with a suitable person to prepare, under the direction of the committee, the com-missioners' report, and print 'he same in the form ber. This proposition was introduced by General Burler, who said:—"The work authorized is merely clerical." The joint committee was raised: is reported, as directed, to the House, through the

the reported, as directed, to the House, through the chairman, on December 11, 1873, and the report, in the form of one large printed volume, was restricted to the Committee on the kevision of the Laws. On this occasion General Butler said:—

I desire to premise here that your committee telt it their bounden duty not to allow, so far as they could ascerain, any change of the law. This embodies the law set its. The temptation, of course, was very great, where a law seemed to be imperfect, to perfect it by the alteration of words and phrases, or to make some change. But that ten you not not attempted the some change. But that ten you have not attempted the considerance of the set of the second of words and phrases, of to make a offer entreading or offerent sense, will that has been tone at reading or offerent sense, will that has been tone at to attice out the obsolete barts, and to condense and consolidate and bring to gether statutes in part materia; so that you have here, except in so tar as it is human to err, the laws of the United states under which we now live. And it with the becessary, it the bill passes to amend the law as it stands in the revision: because, once beginning to amend the revision because, once beginning to amend the revision by altering the law from what it is will lead into an interminable sea, in which we shad never find soundings and which will never dud a shore.

Mr. Wood—If the gentleman from Verment will permit me I would like to ask him a question.

The offarker of this matter consumes time the Chair will jeet bound to throw it over.

Mr. Yoland—I do not intend to take any time myself, but I will hear the gentleman's question.

Here we have a clear exhibition of what the committee of the two houses intended the revision should be. It was an elimination of obsolete provisions; a condensation and consolidation of statutes in part-haderia.

On the 18th of the next month Mr. Poland informed the House that he was directed by the Committee on the Revision of the Laws to report back the oill, and, by unanimous consent, the house undertook to sit two evenings of each week in Committee of the Wiole for its consideration. It is not to the the wiole for its consideration in the time that Mr. Darant, a lawser in Washington, had need employed by the committee to revise the work of the c. mmissioners, who had made, to some extent, changes in the law, and correct such consideration that the oill might be a trusting reflex of the existing statutes in force. And it was then added that since the work had been before the Committee were able to assure the House that the bill as renorted by the committee is "an exact refex, of the existing statute law of the United States."

A portaon of three evenings of February 19, 20 and 28, were devoted to the tariff on imports, wherein many annerthments to the work of Mr. Durant were received by the committee is "an exact refex, of the existing statute law of the United States."

A portaon of three evenings of February 19, 20 and 28, were devoted to the touse with the amount of the United States."

A portaon of three evenings of February 19, 20 and 28, were devoted to the touse with the amount of the United States of the Work of Mr. Durant were not printed, and passed without for the work of Mr. Durant were not printed, and passed without for the work of Mr. Durant were not printed, and passed without for the work of Mr. Durant were not printed, and passed without for the law in an apparticular, however minute, but to present a basolute dentity of meaning, not to change the law in any particular, however minute, but to present a basolute dentity of meaning the work of the law in the top of the law in the work of the

nied. Indeed, the Treasury, in one portion of its reply, appears to desire to shield itself from responsibility by the declaration that the classifications or rates thus reported from the leading ports "do not in all cases conform to any authorized construction or ruling made public by the department, and they are not in such cases admitted to be the proper construction of the law at the time." This is certainly a startling confession in respect to the administration of the customs revenue. The report of the Treasury Department, however, does not deny that a large part of the changes which have been made under the revision have been by its authority or direction.

BEASONS FOR THE CHANGES INADEQUATE AND FALLACIOUS.

nave been by its authority or direction.

REASONS FOR THE CHANGES INADEQUATE AND FALLACIOUS.

The Secretary, in his r. ply, concedes that "previous rulings of the department" have been reversed since the revision, and an attempt is made to justify this reversal upon the ground that "either in the practice of the local officers, or in the rulings of the department, and in the long period from 1861 to 1874, some results must necessarily have been attained in the direction of undus concession, such as a rigid fevision and condensation of the law would require to be reversed;" in other words, changes in rates of duty have come, because those who revised the laws intended to reverse, and did reverse, by legislation the previous rulings of the department.

A law enacted in 1842, and embodied in section 2,652 of the Revised Statutes, makes it "the duty of all officers of the customs to execute and carry into effect all the instructions of the Secretary of the Teasury relative to the execution of the revenue laws; and in case any difficulty shall arise as to the true construction or meaning of any part of the Teasury shall be conclusive and binding upon all officers of the customs." And by the old laws of 1845, 1857 and 1854, the substance of which is embodied in the Revised Statutes, the decision of the Secretary of the Treasury upon an appeal to him from the collector of customs in respect to the rate and amount of duty is final and conclusive upon the government and every one else unless the importer sees fit to bring a suit at law to test the correctness of such decision. Tacreore the previous rulings of the predecessors in office of the present Secretary of the Treasury which, he says, the Revised Statutes intended to correct or reverse, were laws, binding at that time upon the government as well as upon importers.

No general law fixing or causing duties had

intended to correct or reverse, were laws, binding at that time upon the government as well as upon importers.

NO GENERAL TARIFF LAW SINGE 1872.

No general law fixing or changing duties had been enacted by Congress since June 10, 1872.

During the period between this date and December 1, 1873 (more than eignteen months), the interpretations of existing laws had become well settled and well known by importers, and the rates demanded by the government were established in the memory of foreigners as well as our own citizens. None of them supposed that the rates prescribed by the Secretary of the Treasury and levied for eignteen months, since June 10, 1872, were not the legal rates, or that the government misinterpreted its own laws.

The Treasury does not deny that certain sections of the laws of 1861 and 1862, which were enforced by the Executive on December 1, 1873, were excluded by or dropped from the Revised Statutes, and thereby duties were increased. If, however, justifies this exclusion or dropping on the ground that when the earlier and lafer tariff laws "were condensed in the revision the superior force of the later acts became apparent and the alternative or earlier provision was necessarily excluded." This theory o. revision may or may not be correct, but the difficulty is that the conditions the exclusion has worked an increase in rates of duty, I did not understand at the time that the revision would accomplish such a result.

SUPREME COURT DECISIONS.

The revision, however, brought all that legally remained of the various statutes together, thus giving the later acts their proper effect and dronains them. The head of the various statutes together, thus giving the later acts their proper effect and dronains them. The head of the various statutes together, thus giving the later acts their proper effect and dronains them.

The secretary says:—
The secretary says:—
The revision, however, breather all the legilly related the proper effect and dropping those which laier acts their proper effect and dropping those which a laier acts their proper effect and dropping those which a related the made: the present text is clear and eap of reference, and the control of the contr

general tariff acts were those of 1842, 1846 and 1857. That of 1857 preserved substantially the system of achequies or erumerations in 1848, only reducing the rates of duty. These laws of 1842 and 1848 were, perhaps, the most comprehensive and less were, perhaps, the most comprehensive and less were, perhaps, the most comprehensive and best considered tariff enactments on the statute books, in the sense of precise, commercial and siphabetical designation of each article in separate schedules. To provide for any accidentially omitted article or any newly made sabric the following section was inserted in the law of 1842;—

SEC 28.—And be it surther enacted. That there shall be eviced concetted and pade on each and every non-material, quality, texture, or the use to which it may be applied, to any enumerated article chargeable with duty the same rate of duty which is seviced and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and it any monenumerated articles, on which different rates of duty are chargeable, there thall be levied, collected and pade on such non-enumerated article which it resembles have the article which it resembles and the highest rates at which any of its compotent parts may be chargeable.

Under the laws of 1842, the courts very properly held that this section was in force, not to impose a new rate of duty, but the give a rule for secentaining the true rate on an article neither specially provided for by name in those laws nor isling within the clauses for non-enumerated articles, because so resembling an enumerated article as to be governed by the section. The single inquiry was whether an article was enumerated. But the tariff legislation during the rebellion was, much oil, necessarily hastly, and adopted to meet a pressing need for revenue. No one law repealed, like that of 1842, all previous laws, but, as I have said belore, the tariff acts for eleven years overlapped, and were interfaced one with another. This is obvious to any one who

And on all articles manufactured from two or more materials the duty shall be assessed at the bighest rates at which any of its component parts may be chargeable.

The rate for pure silk is sixty per cent, and under this clause "the Little Tarid bill," which only imposes firy per cent on certain proportions of cotion and silk, would be nullified.

If reierence we had to the excellent and searching criticisms of the collector of the port of Baltimore on the practical confusion and injustice which the sudden application of this "similitude law" of 1842 has worked, further comments of mine will be unnecessary. They are on pages 48 and 49 of the report of the Treasury. The application of this "doctrine of assimilation," before permitting the positive clauses of the law to operate, the Collector of Baltimore regards as nullilying the intentions of Congress and as intrusting to customs examiners and appraisers a vague and arbitrary power, impolitic and never intended. It is for a similitude test which has created a part of the confusion respecting Japanese silks and the different rates at the different ports on similar articles, and it is plain to see that it will be next to impossible for any Secretary of the Treasury to make rates of duty uniform from Maine to California on textile fabrics where the inquiry is as to similitude either in material, quality, texture or uses.

RESPONSIBILITY FOR THE CHANGES.

I am not unmindful of the great, the almost insurmountable, difficulties which any one would escounter who undertook to condeuse and reproduce last June the subsisting laws on the customs revenue. They were so numerous, they extended over so many years, the repealed and unrepealed were so interfaced and interlocked, and the true interpretation of many of them was so doubtrul, that equally intelligent and upright men could not well ash to differ the reon, and it is pernaps are prising that no more disastisfaction with the revision exists. And if the revision changed the language of the law the Executive could not w

spessional Record for February 1s, 1874, page 258 as assisting the commuties in behalf of the fressury should not have been alterward selected to put the law in operation and interpret the interpolation of the property of the state of the property of the state of the property of the state of the property of the prope which decides woat rates of duty Congress has imposed needs to be thoroughly changed. It is a tremendous prerogative of the Executive to say what rates our confused statutes levy and preserve uniformity at all the ports; and yet the Secretary cannot in person, under the present arrangements, decide each of the parpiexing questions of atsuite construction. He delegates the power to a subordinate, and he generally a mere cierk, who decides without hearing argument on either side. For the government it may be said to indict the highest rate in all cases of deubt, but that may be very unjust to the importer. And yet there must be in Washington a unit of responsibility and decision for the different ports. My own observation and impression are that since i first entered Congress there has been too much drawing to washington in this matter of labor and care from the several ports, which has dwarfed the collectors, who are under the law primarily responsible in this business to Congress and the country. The collector is by statute, and should be in lact, the chief customs officer of the port. The whole expensive maccinery of his office is maintained only to levy and collect the duties on imports prescriced by Congress. Section 2,621 of the Revised Statutes describes a part of his functions thus:

To receive the entries of all ships or vessels and of the goods, wares or merchandes imported in them.

To receive the entries of all ships or vessels and of the goods, wares or merchandes imported in them.

To receive all moneys paid for duties sand take all bonds for securing the pas ment thereof.

He (section 2,901) designates the goods to be appraised; to him the appraiser reports; if he or unisatisfied he can order another examination; and if the appraisers disagree he decides between them. He is responsible, primarily, for all classifications for duty. Under sections 2,821 and 3,011 his decision, as to rate and amount, is final unless there be an appeal to Washington unless in confict with collectors at other ports, whe

or statute construction between them and the Secretary.

OTHER REMEDIES AND REFORMS.

For any increased exactions above tause levied in December, 1873, which are the result of erroneous Executive interpretations of the revision, the courts are of course open; but nor those made by Congress, even unicentionally, the courts can afford no relier. I introduced into the House at the beginning of this session a joint resolution, which is now before the Committee on Ways and Means, and which hereafter would confine the Executive to the rates the Treasury levied a year ago last December. It would bring order out of the existing contained and probably give satisfaction, but only temporarily; for the whole system needs immediate overhauling. There is now before the Ways and Means Committee a bill from the Senate which looks in that direction. The amount of money which the government requires from customs the Executive ought to be able to estimate with reasonable certainly, and then provision should be immediately made by law, on conference with the different chambers of commerce in the country, for a commission to take up the work of preparing a tariff levying that amount, and machinery for its prompt, economical and sansactive relief in the country for a commission to take up the work of preparing a tariff levying that amount, and machinery for its prompt, economical and sansactivers of the information of Congress. It should be a commission of a few among the best business men in Congress or out, whether merchants, manufacturers, la wyers or officials, and, like important parliamentary commissions the beginned of affording assistance by my information and experience, and no element of parlisan politics should be permitted to distort or thwart the single inquiry how the needed money can be best raised from imports. Facts and figures are what is first needed, and not arguments, and to obtain these facts and figures in the form of evidence the country should girdly mike an adequate expenditure of time and money. Very respe

THE ICE HARVEST.

Preparing for "Ninety-five in the Shade."

ALONG THE UPPER HUDSON.

Gathering and Housing the Crystal Blocks.

Two Million Five Hundred Thousand Tons Secured.

VALUE \$28,000,000.

POCORKERPSIE, N. T., Jan. 31, 1878. POCCERENTE, N. T., Jan. 31, 1875.

For two weeks or more the Hudson River at many points between this city and Albany has presented a scene of bustling activity. Thousands or men, rugged and weather-beaten, of boys, capable of the fatigue of ordinary adults, and steamengines and elevators spot the picture like a leopard's skin. Year after year, when the broad bosom of this noble stream is stilled and one unbroken crystal plain binds in bondage its majestic length, the picture is repeated and beneath the length, the picture is repeated, and beneath the hills covered with snows heaped up like the treasures of the arctic, the stillness like to that of a deserted graveyard, gives way to the noise and confusion of thousands in busy employment. It is the harvest of ice—the gathering of that indispensable article of summer consumption, without which mankind in large cities would ill get along, and to be wholly deprived of would render life almost intolerable. It is the synonym of LUXURY TO EVERY AMERICAN

stifling days of summer, and nowhere in the world is it so abundantly used as in New York With the mercury "ninety-five in the shade," a sparzling draught of feed Croton is a treat which has especial claims above all the wines and champagne in Christendom, and, when not obtainable, there is a longing for it which wine is poweriess to assuage. A scanty supply of ice is something unpleasant to contemplate. The Gothamite who is compelled to lorswear the nocks and shades of the country and endure the suitry heats and seething streets of the metropolis looks for ice-pitchers and water-coolers on every hand, and thinks them as necessary to comfort as are bread, butter and beefsteak. He finds them, too, whenever and wherever he seeks them; for it has become an established fact that the 'oup of cold water" to be found gratultously supplied all over the country goes far in making up the general verdict that the citizens of the United States live more inxuriously than any other people on the face of the earth. If a new Yorker were compelled to pay ten cents for a few lumps of ice swimming in water on a tepid plate, as must be done if Paris for this rare luxury, what would be say? Why, he would gently insituate that he was being swindled and act accordingly.

Ice is an American necessity, and I am glad to be able to tell all Gothamites, all brewers and packers, all hotel keepers and restaurateurs, all owners of salvons and porternouses and all house-keepers in general that the ice crop of this year along the Hudson was never before equalled, both in quality and in quantity. "There's millions in it." Millions of tons of glistening cakes are now in the vast houses on the panks of the river, and by Tuesday of this week, if the weather holds tavorable, the army of laborers will have ceased work; the last canal being cut and the last block of crystal snugly packed in place.

Vigorous measures for the harvesting of the ice erop were not taken until the second week of the present month, when the sudden and prolonged cold bid the superintendents commence work at once. Then the word went forth to all the unemployed on the river banks, and far back into mountain hamiets and villages, to the idle farmer boys, that there was a chance again to make a lew dollars, and the brigade soon responded. Fully ten thousand stalwart canalmen, bricklayers, boatmen, tillers of the soil and those of all kinds

ENICERREGCEER COMPANY. Congacity
Guarcity
Gu

Opposite Sarrytown. 14,000

To this quantity of new ice stored there must be added 20,000 tons or thereabouts of ice purchasel of Eastern parties, which was left over, and we have the grand aggregate of nearly 808,000 tons in possession of this obe company alone. To do the work of gathering this immense quantity of ice there were employed at the various points the lollowing men and boys, making an industrious army of hardened muscle, which obtains aid, however, from the number of norway and steam engines brought into requisition to facilitate the work:—

HELP RA	EQUIRE	D.		
	Men.		Погмев	Eleam Engines.
Rockland Lake	. 500	150	3,	-
Lase Menaugh	230	50	20	
Highland Lake	2.00	25	10	
Mariborough	350	100	15	0.000
Pourhkeepste	300	100	12	
stantrburgh		20	15	PE 12 1
Esopus	490	75	30	
Rondout	//	18	25	and the same
Khinebeck	. 125	25 5) 25	10	POST NAME OF TAXABLE PARTY.
Fiatbush		53	30	- 73
Barrytown	. 175		10	- 3
Opposite Barrytown	65	2)	15	1 1 1
Turkey Point		20 25 50	29	
Glascoe	70	20	. 15	-
Eavesport		20	. 8	2100000
Caustill		50	20	
Hamburg	301		28 15	- 7
Barren Island	151	IN	10	101 3000
Athens		5)	25	
Coxsackle		50	50	1
New Bal, imore		50	10	
Little + latbush		15		
Behodack	28)	- 45	40	T. 1. 1.
Totals	. 5.675	1.023	476	2

OTHER LARGE DEALERS.

In addition to the above there are the houses of many other companies on the river, whose business, though not so extensive as that of the Knickerbocker, yearly emulates by transactions in the trade and is steadily growing. Ther build additional houses from season to season, while at the same time they are crying "There is no money in the business." Instance the erection at Verplanck's Point and Coxsackle of two new and enormous structures for the Washington Company, the enterprising rival of the old giant Knickerbocker in your city, with a respective espacity of 60,000 and 30,000 tons, and it will be thought that the management are not troubled with scruples of conscience when, in the lace of these lacts, the stockholders assert they would "giadly get out if they could with whole skins." These companies, with their houses and the capacity of each, will be found below:—

found below:-	William Co. St. St.	1002
Esopus	Washington	57,00
Washington Point	Washington	45.W
Roger's Island	Washington	40, 6
Athene.	Dorantdeaw	SKI, GH
Verplanck's Point	washington	30,00
Coxsackio	Washington	
West Park	Mutnal Repefit	
Stantsburg		15.(0)
Barrytown	Mutual Benefit	40,00
Washington Point, near	Newark	20,00
Barrytown, opposite	Newark	40.00
Barrytown. opposite	New Jersey	45.00
Germantown, south of.	New Jersey	
Pell's Dock	Consumers	
Catskill	Van Steenburgh.	12.50
New baltimore	Van Steenburgh.	20,00
Catskill Creek	Antioch	24,00
Athens	Howland & Son	7.00
New Baltimore	J. Kouckel	10,00
Coxsackie	John Wolle	32,00
Hampion Point	M Pack	15,00
Barren Island	Seward & Co	46,08
Catskill	Unich & Keinb	6,00
Poughkeepate	Mover & Co	4.00
Highland Lake	Private parties	50,00
		049 80
ADIAL		***************************************

Total. 385,500
These employ 3,705 men, 608 boys, 300 horses and 23 steam engines, which, added to the statistical table of the Katckerbocker Company, we bave as the grand total at this time at work on the river 9,350 men, 1,701 boys, 776 horses and 47 engines. Against this and as a means of contrasting the business of the year and also demonstrating that it is on the increase, are the figures of last season's number of laborers as follows:—Mon, 8,180; boys, 1,375; horses, 581; steam engines, 41; showing a difference of 1,200 men, 325 boys, 195 horses and 6 engines in lawer of the present season.

The gross quantity which will be actually stored, therefore, by the Kuickerbocker and Washington companies, of New York, and the several smaller dealers reaches the enormous figures of 1,727,000 tons. Add to this the hundreds of smaller houses owned by private parties between here and Albany and we can readily estimate that there will be 2,500,000 tons of this luxury ready or next summer's consumption, which at the rate of half a cent per pound gives the enormous value of \$25,000,000. Compare these figures with those of clight or nine years ago, and the Gothamite will be astonished with the growing character of the trade.

In the summer of 1867 there were housed by the

be astonished with the growing character of the trade.

In the summer of 1887 there were housed by the Knickerbocker men but 400,000 tons, while the Washington Company, then a young enterprise, and having to fight a grgantic monopoly, had only 40,000 tons in their possession, an amount so small that it seems triding. And in 1800 or all this the stockholders persist in holding up their hands in holy horror when the consumer protests against prices he knows to be lilegitimate and beyond the line of ordinary business profits.

The rugged laborers employed to do the cutting and housing of the glittering crystal that nature runnishes without cost are receiving very nearly the same wages as they did during last season's cutting—that is to say, \$1.75 for outdoor men and \$2 for the inside or more capable hands. True, the several companies put the men to work at the miserable supend of \$1.25 per diem, and hoped the men "would not make unreasonable demands for high wages," or, in other words, wished them to work from early morning until the sun showed a golden rim over the western mountains for that sum, which would not support a single man, let slone a family, and most of the men have wives and children depending upon them. The chaseliers and the ploughers, the canal men, room men, friction tenders, drivers, scrapers—in fact, all but the engineers—worked just two days on these wages and then laid down their tools and demanded more pay, with banners radely inscribed they marched up and down the river showing the "bosses" their strength and unanimity, until at last the companies were compelied to give the men what they demanded. The temporary suspension in gathering the crop, however, entailed much expense, as, during its progress, the ice canals that were opened again iroze over, and, as it cast \$250 or \$300 for each canal, the sum total was quite large, reaching pernaps \$10,000—grow into the air with no return.

How Payments are subjected they marched to percent when a good at any store in the Hudgen

The Right Roy. Bishop Littlejohn visited Grace reaching perhaps \$10,000—gone into the sir with no return.

HOW PAYMENTS ARE MADE.

The laborers at the end of the day each receive a ticket, which is good at any store in the Hudson River villages or on any relicoad. When the crop is gathered these lickets, it presented at either of the many redemption agents who are appointed near where the men state been at worst, they receive their full like which long and suppointed near where the men until he work is finished. The crop house, the "boases" care but little what follows.

COST OF GATHERING AND DELIVERY.

Taking all tungs into consideration, the cost of quarrying the ice and its thickness the wastings will not overtun thirty-live or forty per cent. The lors mer figure will no doubt be nearer the mark than list. This I have from a dealer thoroughly posted and who loves to have truen on his sidepurity of the ice and its thickness the wastings will not overtun thirty-live or forty per cent. The lors mer figure will no doubt be nearer the mark than the laster; but the dealers generally claim that wastage reaches flity per cent, a figure that will be preposterously about the laster; but the dealers generally claim that their is the true dealers generally claim that their lime to work for nothing, and the cost of loading and shipping will be the same, perhaps, as last year, it the grinding monopolists do not want their men to work for nothing, and the cost of distribution and delivery to their customers in your city can be set down as in former seasons. So if the Knicketbocker and Washington companies wish to give you key Yorkers this necessity at reasonable rates next season, they can do so, and then make tweive or fifteen per cent upon invested the cost of distribution and delivery to their customers in your city can be set down as in former seasons. So if the Knicketbocker and Washington companies wish to give you key Yorkers this necessity at reasonable rates next season, they can do so, and then make tweive or fif

wish to give you New Yorkers this necessity at reasonable rates next season, they can do so, and then make twelve or fifteen per cent upon invested capital.

Their charges, however, are never based upon actual expenses from the time the ice is cut until delivered, but rather upon prospective incidental ones. Say they:—"If any of our men are hurr on the river we must take care of their immlies; if we run into passing vessels with our barges or smash a dock, or with our wagons kill or maim a child or citizen, we must pay for it." And so with these buguears, for an excuse they make the public pay for what never should occur. Some people may say this cannot be, but should be prospective expenses, and coolly declared that "the public, when they discuss our expenses in gathering ice, never think of these things." Just as if the public must be made to pay for the carelessness and the stupidity of irresponsible servants! Well, it has passed into an axiom that corporations with monopoly have never been known either to be troubled with conscientious scruples or to lose money, but the shove standpoint, as an argument to justify unreasonable demands, is a shade cooler than the commodity in which they deal.

The CONSUMERS.

To three classes of people in New York, and, in fact, in all cities in this latitude, the consumption of the in large quantities forms, through the hot weather, a maiertal consideration in the bill of expenses. These classes are, hist, brewers and packers, who deal very largely with the ice men; secondly, proprietors of hotels, keepers of restagrants and saloons, who without fee would soon find themselves in the condition of the interfer classes. Well-intorined persons reckon the ratio of consumption among these several classes as follows:—Of the foc consumed in New York it is calculated that the packers and brewers use thirty-three and one-third per cent of the hundred; large notels, small notels, big restaurants, down to the coffee and cake venders, and then the saloons and porter houses, about forty p

ı	tically given, from these proximate proporti	
	Quantity consumed by packers and brewers	263 263
l	Total	100

The amount of capital engaged in the business this year in New York is about \$3,500,000, distributed as follows:

Knickerbocker \$2,000,000 Washington. 1,000,000 Ail other companies \$20,000,000

Excess of 1875 over 1835......\$1,730,000

NEW YORK CITY.

Four persons were reported by the police yester-day to have been injured through failing on the

sidewalks.

The East and North rivers were comparatively free from ice yesterday. All of the lerryboats made regular trips, and no detentions of any account were reported.

The intermediate examination of the classes of Columbia College will begin this evening and continue throughout the week.

Hannah Logan, 45 years of age, of No. 262 Moit street, was beaten about the head with a club by Ann Conway and badly injured.

A fencing, sparring and athletic entertainment

will this evening be tendered Colonel Monstery by his pupils, at the academy, 619 Sixth avenue. The ninth regular meeting of the New York Neurological Society will be held this evening at the corner of Fourth avenue and Twenty third

A preliminary meeting of young ladies will be held at Association Hail this evening for the purpose of forming a Christian association. Dr. Adams, Whitelew Reid, William E. Dodge and others will address the meeting.

Rev. Father John J. Duffy, D. D., lectured last

evening in St. Andrew's Roman Catholic church, corner of Duane street and City Hall place, or ormer of Dunne street and City Hall place, or "The Catholic Church." Notwithstanding the severity of the weather the church was well filled, and the reverend father was listened to with marked attention. The proceeds of the lecture are to be appied to the benefit of the poor under the charge of St. Vincout de Pant's Society.

The New York Free Medical College for Women,

No. 51 St. Mark's place, seems to be growing rapidly in numbers and influence. It at presen numbers about fifty students, and at its last com-mencement conferred the degree of doctor of medicine on lourteen ladies. Instruction in this college is entiroly free, and has already engaged the attention of many noble and educated ladies. A few days ago a lady presented the surgical de-partment with over \$200 worth of valuable instr-ments.

BROOKLYN.

James McAllister, five years old, living at No. 61

James McAllister, five years old, living at No. 51 Green street, was bitten terribly about the face, so as to be disaggred for life, by a Newfoundiand dog yesterday. The animal, which is said to nave been mad, was shot by a policeman.

Patrick Kennedy, who lived at No. 271 Pacific street, was found dead on the sidewalk in Bond asreet, near Bergen, Saturday pight. Deceased, who had been drinking very hard for several days, was thrity-eight years of age. The Coroner was notified.

Jane Carboy, an infant twelve months old, was Jane Carboy, an infant tweive months old, was fatally burned at the residence of her parents, No. 675 Fith avenue, on Saturday night last. The mother, Ellen Carboy, wont out, it appears, and left the injured little one in charge of another child of seven years. The latter set fite to the ciousing of the infant with a piece of paper in play, and with the result set forth. The baby cannot survive the burns which it sustained.

The nurse, Goreman, who was in charge of the ward of the Flatbush Lunatic Abylum in which the patient Stiles Middleton killed Mr. Bennett, a fellow demented inmate, will be discharged by the Board of Commissioners of Charlines at their meeting to-day. The Commissioners say they are determined to investigate this adair thoroughly, and do alt that human foresignt can effect to guard against a similar occurrence in the luture.

LONG ISLAND.

There are sixty-seven persons and estates in the town of Southold which paid tax for the year 1877 to the amount of \$50 and upward. The highest ax was paid by the estate of the late Robert Fox (Fisher's Island), \$448. (Fisher's Island), \$448.

The next regular meeting of the Suffolk County
Temperance Society will be held in Greenport on

Tuesday and Wednesday, 16th and 17th inst. At the meeting held at East Marion last week strong resolutions in favor of prohibitory legislation were The Right Rev. Bishop Littlejohn visited Grace

Church, Jamaica, yesterday forencon and administered the rite of confirmation. In the afternoon he visited the Church of the Resurrection, at Richmond Hill, for the same purpose.

A projected channel across the South Beach, at Edgarton, for which an appropriation was made by Congress, has been abandoned, as it was found after spending most of the money that the project would cost more than it would be worth.

Northport has been considerably exercised over

STATEN ISLAND.

been appointed clerk of the legislative Committee on Villages, of which Mr. Stephen D. Stevens is chairman. Ex-County Treasurer Abram D. Winants has Protracted meesings have been held during the

past fortnight in the Methodist church at Kreisch-erville, and the accessions to the church have been quite numerous.

A new house is being erected for the Medora Hook

and Ladder Company of New Brighton, on Castle-ton avenue. The company propose to have a housewarming on the 2rd lust. Mr. P. J. Kiernan, principal of the district school, will open a night school on New York

A panel of grand and petit jurors will be draws at the County Clerk's office, in Richmond, on Tuesday, the 9th inst., to serve at the County Court and Court of Sessions, which will convene on Tuesday, the 23d inst. According to a census of the school children is

District No. 1 of Edgewater, just completed by Mr. H. F. Standerwick, clerk, there are 300 be-tween the ages of eight and fourteen years. The average school attendance in the district is 230 The committee of the Edgewater trustees ap-

pointed to investigate the charges made by ex-Chief Engineer Brown against Rescue Engine
Company No. 9 for disobedisnee of orders in rerusting to lend their hose at a fire in Tompkins
ville some time ago, have concluded the taking of
testimony and will make their report to the Board
of Trustees to-morrow evening.

The village of Edgewater has paid the following
amounts on mandance since the let of least

amounts on mandamus since the 1st of las November:-To Edward Boyle, \$1,095 78; W. G Ward, \$3,728 36; L. H. Meyer, \$2,140 16; M. Conk-lin & Co., \$1,022 96; A. S. Barnes & Co., \$865 89; Jobn E: Armstrong, \$71 53; August Schmid, \$102 22. Total, \$9,026 88. About \$7,500 still re-mains to be settled in the same way. About \$19,000 of taxes are yet unpaid, most of which will probably be collected b. fore the list is adver-tised in March next.

NEW JERSEY.

The Elizabeth Board of Education estimate their expenses for the ensuing year at \$51,440.

The trial of Colonel Potter for alleged arson is still in progress in Elizabeth, and continues to excite unusual interest.

The first instalment of the \$10,000 voted by the

legislature of 1876 to the Centennial fund has just been paid, the amount being \$20,000, or one-nith of the entire appropriation.

The Grand Jury, at the present term of the

The Grand Jury, at the present term of the Monmouth County Court, brought in thirty-five bills of indicement, one of which was against a woman for being "a common scold and nuisance."

The funeral of the late Rev. Dr. Clark, of St. John's Episcopal church. Elizabeta, will take place to-morrow, and the remains will be interred in Philadelphia. The members of the véstry, in a body, will attend the funeral as mourners.

The Second Adventists in Gloucester county are bodding a series of meetings, and have calculated.

prestry closely. They predict that the world willpositively come to an end on the 19th of April
next. One man has so much lath in the prediction that he has concluded not to work any more
on the strength of it, and the people in some portions of the county are much excited.